H. H. FAULKNER AND MARY WOODLEE.

APRIL 24, 1884.—Committed to the Committee of the Whole House and ordered to be printed.

Mr. Dockey, from the Committee on Claims, submitted the following

REPORT:

[To accompany bill H. R. 4914.]

The Committee on Claims, to whom was referred the bill (H. R. 4914) for the relief of H. H. Faulkner and Mary Woodlee, having had the same under consideration, respectfully report:

That during the year 1862 the said H. H. Faulkner was engaged as a wholesale liquor dealer in McMinnville, Tenn.; that as such he purchased of the said Mary Woodlee, who was a resident of Grundy County, Tennessee, three barrels of apple brandy, which she had had distilled from fruit belonging to her and her children at the licensed distillery of Woodlee & Cathcart, in Grundy County, Tennessee, for which he was to pay her the price agreed upon; that said Faulkner sent to Nashville and purchased of W. M. Woodcock, collector of internal revenue, three stamps to be placed upon said brandy, for which he paid \$120.60; that upon the receipt of said stamps said Faulkner sent his team with said stamps, to be placed upon said brandy, and to bring the same to his warehouse in McMinnville. Upon his team reaching the distillery it was found that one James M. Davis, a deputy collector, had on that day seized the distillery of said Woodlee & Cathcart, together with ten barrels of brandy belonging to them, and also the three barrels purchased by Faulkner from Mrs. Woodlee, and took The said Faulkner immediately forwarded his stamps the same away. purchased as aforesaid to his Representative in Congress, to see if the Commissioner of Internal Revenue would not refund his money. Mary Woodlee was a poor, uneducated widow, living 18 miles in the country; did not know what to do. In the mean time the thirty days allowed by law for her or Faulkner to lay claim to said three barrels brandy expired, and said brandy was sold by the collector at \$1.65 per gallon, and the proceeds held in the United States district court until the termination of the suit against the distillers, Woodlee & Cathcart. Woodlee & Cathcart, or Greer Woodlee, one of said firm, contested said seizure and sale in the United States district court at Chattanooga, when, upon a trial, the court decided that the ten barrels of brandy and all other property seized by said deputy collector was wrongfully seized, and decreed that the property should be restored to said distillers, and that as said brandy, when all sold, had brought \$352.66, after paying taxes on the same, the court also decreed that said distillers should be paid tenthirteenths of said sum, amounting to \$271.27, leaving for Mrs. Woodlee's three barrels \$81.38, which the court declared forfeited, while Faulkner and her were trying to get their money refunded during the pendency of said suit, and directed that all of the costs of the suit and seizure should be paid out of the proceeds of said three barrels, and the balance paid into the Treasury, which was done. The affidavit of J. E. Jones, United States gauger, is on file that he gauged and marked said three barrels of brandy for Faulkner and Mrs. Woodlee, and marked them as required by law, and as there was no effort to deceive or defraud any one, and as the court decided the seizure was illegal and void, and as neither the said H. H. Faulkner nor Mary Woodlee were in any manner to blame or responsible for said seizure, and the proof shows that the brandy was made for Mrs. Woodlee out of apples furnished by her, and all the taxes paid out of the proceeds, your committee are of opinion that she should be paid the proceeds of her three barrels of brandy, after paying the tax, to wit, \$81.38, and that H. H. Faulkner should be paid for said stamps, which are filed with the papers in this case, \$120.60, and they therefore recommend the passage of said bill.

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